

FIRST REGULAR SESSION  
HOUSE COMMITTEE SUBSTITUTE FOR  
**HOUSE BILLS NOS. 663 & 375**  
**91ST GENERAL ASSEMBLY**

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Reported from the Committee on Ways and Means, April 10, 2001, with recommendation that the House Committee Substitute for House Bills Nos. 663 & 375 Do Pass.

TED WEDEL, Chief Clerk

0316L.04C

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**AN ACT**

To amend chapter 135, RSMo, by adding thereto two new sections relating to tax credits for unplanned pregnancy resource centers and sexual violence crisis service centers.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 135, RSMo, is amended by adding thereto two new sections, to be  
2 known as sections 135.552 and 135.630, to read as follows:

**135.552. 1. As used in this section, the following terms shall mean:**

2 **(1) "Contribution", a donation of cash, stock, bonds or other marketable securities,**  
3 **or real property;**

4 **(2) "Director", the director of the department of public safety;**

5 **(3) "Sexual violence crisis service center", a nonprofit organization having a**  
6 **primary function of serving sexual violence victims, or running a discrete, separate**  
7 **program that serves sexual violence victims, or two or more nonprofit organizations**  
8 **operating under a formal arrangement to provide sexual violence services to victims of**  
9 **rape, sexual assault and sexual abuse, their significant others, secondary victims and the**  
10 **community. For purposes of this section, eligible services of a sexual violence crisis service**  
11 **center, include, but shall not be limited to, the operation of a twenty-four-hour crisis**  
12 **hotline promoted as a service for sexual violence victims and the provision of information,**  
13 **referrals, medical and justice system advocacy, crisis intervention and support groups at**  
14 **no charge and community education and prevention education;**

15 **(4) "State tax liability", in the case of a business taxpayer, any liability incurred by**  
16 **such taxpayer pursuant to the provisions of chapters 143, 147, 148 and 153, RSMo,**  
17 **exclusive of the provisions relating to withholding tax contained in sections 143.191 to**  
18 **143.265, RSMo, and in the case of an individual taxpayer, any liability incurred by such**

19 taxpayer pursuant to the provisions of chapter 143, RSMo, exclusive of the provisions  
20 relating to withholding tax contained in sections 143.191 to 143.265, RSMo;

21 (5) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder  
22 in an S corporation doing business in the state of Missouri and subject to the state income  
23 tax imposed by the provisions of chapter 143, RSMo, a corporation subject to the annual  
24 corporation franchise tax imposed by the provisions of chapter 147, RSMo, an insurance  
25 company paying an annual tax on its gross premium receipts in this state or other financial  
26 institution paying taxes to the state of Missouri or any political subdivision of this state  
27 pursuant to the provisions of chapter 148, RSMo, an express company which pays an  
28 annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an  
29 individual subject to the state income tax imposed by the provisions of chapter 143, RSMo.

30 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
31 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to  
32 a sexual violence crisis service center.

33 3. The amount of the tax credit claimed shall not exceed the amount of the  
34 taxpayer's state tax liability for the taxable year that the credit is claimed, and such  
35 taxpayer shall not be allowed to claim a tax credit in excess of twenty-five thousand dollars  
36 per taxable year. However, any tax credit that cannot be claimed in the taxable year the  
37 contribution was made may be carried over to the next three succeeding taxable years until  
38 the full credit has been claimed.

39 4. Except for any excess credit which is carried over pursuant to subsection 3 of this  
40 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
41 taxpayer's contribution or contributions to a sexual violence crisis service center or centers  
42 in such taxpayer's taxable year has a value of at least one hundred dollars.

43 5. The director shall determine, at least annually, which organizations and  
44 programs in this state may be classified as sexual violence crisis service centers. The  
45 director may require an organization or program seeking to be classified as a sexual  
46 violence crisis service center to submit any information which is reasonably necessary to  
47 make such a determination. The director shall classify an organization or program as a  
48 sexual violence crisis service center if such organization or program meets the definition  
49 set forth in subsection 1 of this section.

50 6. The director shall establish a procedure by which a taxpayer can determine if  
51 an organization or program has been classified as a sexual violence crisis service center,  
52 and by which such taxpayer can then contribute to such centers and claim a tax credit.  
53 Sexual violence crisis service centers shall be permitted to decline a contribution from a  
54 taxpayer. The cumulative amount of tax credits which may be claimed by all the taxpayers

55 contributing to sexual violence crisis service centers in any one fiscal year shall not exceed  
56 two million dollars. Tax credits shall be issued based on the order in which accepted  
57 contributions are received.

58 7. The director shall establish a procedure by which, from the beginning of the  
59 fiscal year until some point in time later in the fiscal year to be determined by the director,  
60 the cumulative amount of tax credits are equally apportioned among all organizations and  
61 programs classified as sexual violence crisis service centers. If a sexual violence crisis  
62 service center fails to use all, or some percentage to be determined by the director, of its  
63 apportioned tax credits during this predetermined period of time, the director may  
64 reapportion these unused tax credits to those sexual violence crisis service centers that have  
65 used all, or some percentage to be determined by the director, of their apportioned tax  
66 credits during this predetermined period of time. The director may establish more than  
67 one period of time and reapportion more than once during each fiscal year. To the  
68 maximum extent possible, the director shall establish the procedure described in this  
69 subsection in such a manner as to ensure that taxpayers can claim all the tax credits  
70 possible up to the cumulative amount of tax credits available for the fiscal year.

71 8. Each sexual violence crisis service center shall provide information to the  
72 director concerning the identity of each taxpayer making a contribution to the sexual  
73 violence crisis service center who is claiming a tax credit pursuant to this section and the  
74 amount of the contribution. The director shall provide the information to the director of  
75 revenue. The director shall be subject to the confidentiality and penalty provisions of  
76 section 32.057, RSMo, relating to the disclosure of tax information.

77 9. This section shall become effective January 1, 2002, and shall apply to all tax  
78 years after December 31, 2001.

79 10. This section shall expire on January 1, 2007.

135.630. 1. As used in this section, the following terms shall mean:

2 (1) "Contribution", a donation of cash, stock, bonds, or real property or other  
3 marketable securities, or real property;

4 (2) "Director", the director of the department of social services;

5 (3) "State tax liability", in the case of a business taxpayer, any liability incurred by  
6 such taxpayer pursuant to the provisions of chapters 143, 147, 148 and 153, RSMo,  
7 exclusive of the provisions relating to withholding tax contained in sections 143.191 to  
8 143.265, RSMo, and in the case of an individual taxpayer, any liability incurred by such  
9 taxpayer pursuant to the provisions of chapter 143, RSMo, exclusive of the provisions  
10 relating to withholding tax contained in sections 143.191 to 143.265, RSMo;

11 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder

12 in an S corporation doing business in the state of Missouri and subject to the state income  
13 tax imposed by the provisions of chapter 143, RSMo, a corporation subject to the annual  
14 corporation franchise tax imposed by the provisions of chapter 147, RSMo, an insurance  
15 company paying an annual tax on its gross premium receipts in this state or other financial  
16 institution paying taxes to the state of Missouri or any political subdivision of this state  
17 pursuant to the provisions of chapter 148, RSMo, an express company which pays an  
18 annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an  
19 individual subject to the state income tax imposed by the provisions of chapter 143, RSMo;

20 (5) "Unplanned pregnancy resource center", a nonresidential facility located in this  
21 state:

22 (a) Established and operating primarily to provide assistance to women with crisis  
23 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling,  
24 emotional and material support, and other similar services to encourage and assist such  
25 women in carrying their pregnancies to term; and

26 (b) Where childbirths are not performed; and

27 (c) Which does not perform or refer for abortions and which does not hold itself  
28 out as performing or referring for abortions; and

29 (d) Which provides direct client services, as opposed to merely providing counseling  
30 or referral services by telephone; and

31 (e) Which provides its services at no cost; and

32 (f) Which is exempt from income taxation pursuant to the United States Internal  
33 Revenue Code.

34 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
35 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to  
36 an unplanned pregnancy resource center.

37 3. The amount of the tax credit claimed shall not exceed the amount of the  
38 taxpayer's state tax liability for the taxable year that the credit is claimed, and such  
39 taxpayer shall not be allowed to claim a tax credit in excess of twenty-five thousand dollars  
40 per taxable year. However, any tax credit that cannot be claimed in the taxable year the  
41 contribution was made may be carried over to the next three succeeding taxable years until  
42 the full credit has been claimed.

43 4. Except for any excess credit which is carried over pursuant to subsection 3 of this  
44 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such  
45 taxpayer's contribution or contributions to an unplanned pregnancy resource center or  
46 centers in such taxpayer's taxable year has a value of at least one hundred dollars.

47 5. The director shall determine, at least annually, which facilities in this state may

48 be classified as unplanned pregnancy resource centers. The director may require a facility  
49 seeking to be classified as an unplanned pregnancy resource center to submit any  
50 information which is reasonably necessary to make such a determination. The director  
51 shall classify a facility as an unplanned pregnancy resource center if such facility meets the  
52 definition set forth in subsection 1 of this section.

53       6. The director shall establish a procedure by which a taxpayer can determine if  
54 a facility has been classified as an unplanned pregnancy resource center, and by which  
55 such taxpayer can then contribute to such centers and claim a tax credit. Unplanned  
56 pregnancy resource centers shall be permitted to decline a contribution from a  
57 taxpayer. The cumulative amount of tax credits which may be claimed by all the taxpayers  
58 contributing to unplanned pregnancy resource centers in any one fiscal year shall not  
59 exceed two million dollars. Tax credits shall be issued based on the order in which  
60 accepted contributions are received.

61       7. The director shall establish a procedure by which, from the beginning of the  
62 fiscal year until some point in time later in the fiscal year to be determined by the director,  
63 the cumulative amount of tax credits are equally apportioned among all facilities classified  
64 as unplanned pregnancy resource centers. If an unplanned pregnancy resource center fails  
65 to use all, or some percentage to be determined by the director, of its apportioned tax  
66 credits during this predetermined period of time, the director may reapportion these  
67 unused tax credits to those unplanned pregnancy resource centers that have used all, or  
68 some percentage to be determined by the director, of their apportioned tax credits during  
69 this predetermined period of time. The director may establish more than one period of  
70 time and reapportion more than once during each fiscal year. To the maximum extent  
71 possible, the director shall establish the procedure described in this subsection in such a  
72 manner as to ensure that taxpayers can claim all the tax credits possible up to the  
73 cumulative amount of tax credits available for the fiscal year.

74       8. Each unplanned pregnancy resource center shall provide information to the  
75 director concerning the identity of each taxpayer making a contribution to the unplanned  
76 pregnancy resource center who is claiming a tax credit pursuant to this section and the  
77 amount of the contribution. The director shall provide the information to the director of  
78 revenue. The director shall be subject to the confidentiality and penalty provisions of  
79 section 32.057, RSMo, relating to the disclosure of tax information.

80       9. This section shall become effective January 1, 2002, and shall apply to all tax  
81 years after December 31, 2001.

82       10. This section shall expire on January 1, 2007.